

THE
AUDITORS' ANNUAL REPORT
OF THE
RECEIPTS AND EXPENDITURES
OF THE
TOWN OF ANDOVER,
TOGETHER WITH THE
TREASURER'S ACCOUNT
FOR THE FINANCIAL YEAR ENDING
FEB. 16, 1854.

ANDOVER:
PRINTED BY JOHN D. FLAGG.
1854.



REPORT.

SELECTMEN'S ACCOUNT.

I. SUPPORT OF PUBLIC SCHOOLS.

Money drawn for Schools.

Centre, N. P.,.....	\$435,24	Now due,	\$3,11
Merrimack,.....	263,50	"	200,60
River,.....	75,06	"	100,34
Farnham,.....	210,30	"	
Kimball,.....	166,80	"	,62
Pond,.....	242,87	"	
Centre, S. P.,.....	451,57	"	14,25
Village,.....	210,02	"	192,51
B. Vale,.....	349,50	"	259,03
Phillips,.....	236,52	"	
Scotland,.....	112,75	"	97,01
Holt,.....	205,50	"	125,00
Centre, W. P.,.....	313,00	"	
Frye,.....	240,67	"	177,62
Osgood,.....	85,00	"	102,56
North,.....	172,55	"	102,94
Abbott,.....	170,65	"	
Bailey,.....	146,62	"	77,77
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	\$4,088,12		\$1,453,36

II. SCHOOL HOUSE ACCOUNT.

	Orders drawn.	Now due.
Holt,.....	\$3,62	\$11,20
Centre, S. P.,....	77,93	11,70
Abbott, W. P.,...		,36
River,.....	3,13	
Phillips,.....	201,41	7,57
Scotland,.....	256,48	
Frye,.....	44,91	1,50
Village,.....	559,52	894,03
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Amount carried forward,	1,147,00	926,36

Amount brought forward.	1,147,00	926,36
B. Vale,	863,88	742,92
Kimball,		14,71
Centre, N. P.,	96,07	19,99
Merrimack,	69,08	204,83
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	\$2,176,03	\$1,908,81

III. REPAIRS OF HIGHWAYS AND BRIDGES.

Sum raised by the Town, \$3,000

This sum was assessed to be worked out in the several Highway Districts under the superintendence of the Surveyors of Highways. Whenever any individual so assessed, fails to work out his tax, the Surveyor of the District to which he is assigned, works it out, and receives his pay from the town; — the tax is reassessed to the person thus failing, and returned into the town Treasury in money. The following are the amounts thus worked out by the several Surveyors: —

District, No. 2, William Peters,	\$11,99
4, Samuel F. Barker,	8,04
10, William Foster,	6,72
11, Nathan Foster,	3,39
13, William P. Tucker,	5,65
14, Albert Berry,	5,44
16, Ephraim Lacy,	8,90
17, George F. Ingalls,	8,51
18, Ralph H. Chandler,	45,67
19, John Abbott,	44,25
20, J. H. Manning,	57,43
21, Nathan B. Abbott,	9,29
22, Josiah M. Abbott,	7,60
23, Joseph Holt, Jr.,	10,47
24, Frederick Mason,	23,77
25, Benjamin Woodbridge,	10,33
26, Henry J. Gray,	19,33
27, Nicholas Howe,	23,52
28, Samuel Frye,	8,25
29, Isaac M. Hardy,	55,19
30, Joshua Chandler, in part, \$48,00; } balance, \$17,21, }	65,21
31, Hermon Phelps,	11,04
32, Abel B. Walker,	25,93
34, John T. Bailey,	14,38
35, William Bailey,	17,42
36, Joseph Bailey,	20,00
37, Nathan C. Abbott,	20,13

Amount carried forward,

547,85

Amount brought forward,....	547,85
District, No. 38, Nathan Bailey, Jr.,.....	20,06
39, Timothy Abbott,.....	18,77
40, Jacob Dascomb,....	53,14
42, George Boutwell,.....	14,42
43, Ballard Holt,.....	40,83
44, Willard Pike,.....	90,72
45, Joshua Mooar,.....	24,62
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	810,41

IV. CURRENT EXPENSES.

Sum raised,..... \$8000

(1) *Special Appropriations for Repairs of Roads and Bridges.*

Hiram Goodhue, Repairing Essex Turnpike,....	10,00
Ballard Holt, removing stones near Dr. Johnson's, Roger's Brook,.....	5,00
John T. Bailey, work done in District No. 34 above amount of Highway List,.....	8,00
B. F. Thompson, repairing Bridge at Ballard Vale, and bridge near J. Stimson's,.....	78,56
A. H. Jenkins & Co., Bridge plank, 11,777 feet at \$15,50,.....	184,04
Frederick Mason, balance on building bridge near Mrs. Cheever's,.....	23,30
F. Symonds, labor on highway,.....	24,68
Ballard Holt, labor on bridge over Roger's brook, near J. Swift's,.....	45,79
James Nason, labor on Stevens' hill, near Essex Railroad,.....	17,35
M. J. Stevens, labor on roads and railings,.....	14,50
Hermon Phelps, labor in district No. 31, above amount of highway list,.....	3,50
James M. Prescott, labor on road near Davis's Machine Shop,.....	147,94
Joshua Mooar, labor on highway,.....	4,10
Charles Abbott, repairing bridge on County road, in District No. 12,.....	10,00
Isaac Wilson, labor on Salem Turnpike,.....	9,80
Henry Osgood, repairing bridge near J. Gilman's, Enoch Frye, 3d, labor repairing highways, Peters' Hill,.....	1,50
Joseph Bailey, labor on highways,.....	4,25
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	597,31

(2) *Location and Construction of Roads.*

Jacob Dascomb, labor on road widened and straight- ened at Ballard Vale,.....	29,75
Nathaniel Whittier, damage for land taken for	

Amount brought forward,	29,75	
"Rogers's road," above settlement with B. Rogers, as per award of referees,	19,00	
James M. Prescott, damage for land taken for road petitioned for by J. Farmer, as per award of Sheriff's Jury and costs,	487,58	
J. H. Barker, and fences for straightening and widening road on petition of Wm. Foster, et al.,	13,55	
Sam'l F. Barker, in part, for making road petitioned for by J. Farmer, et al.,	129,60	
" " " "	7,85	
" balance " "	40,00	
Isaac Foster, land and fence for straightening and widening road on petition of Wm. Foster, et al.,	21,90	
Hannah and Sally Foster, land, and fence, for straightening and widening road, on petition of Wm. Foster, et al.,	11,27	
Heirs of Stephen Foster, " "	5,20	
James M. Hubbard, " "	16,43	
Nathan Clark, " " at Ballard Vale,	44,04	
Wm. Foster, labor on road straightened and widened on petition of Wm. Foster et al., per vote of town,	82,90	
William Foster, land, and fence for ditto,	14,85	
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		923,92

(3) *Remittances of Taxes.*

Charles French, Collector, taxes of 1852,	9,00	
Charles Cummings, " William Pierce's Town and County tax, 1849,	10,13	
E. S. Merrill, Collector, taxes of 1852,	16,50	
Charles French, Collector, " "	9,61	
" " " " 1853,	95,59	
Charles Abbott, " " " "	19,45	
Moody Bridges, " " " "	92,16	
Jonas Holt, " " " "	176,88	
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		429,32

(4) *Overtaxes.*

James M. Clafflin, Town and County, in 1852, . . .	4,65	
Samuel Johnson, Town and County and Highway, in 1851,	3,04	
John Foster, Town and County, in 1852,	5,04	
Jesse Hutchison, (Danvers,) Town and County, in 1851,	4,09	
Theodore Barnard, (Lawrence,) Town and County, in 1853,	1,92	
Nathaniel Stevens, Town and Co., in 1853,	48,00	
Am't carried forward,		<hr/>
		66,74

Am't brought forward, . . .	66,74	
Wm. Johnson, Jr., Town and County, on Mary L. Faulkner's property,	21,60	
Leverett S. Perley, Town and Co., 1853,	1,44	
Wm. Perrin, " " " "	1,92	
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		91,70

(5) *Fire Department.*

Russell B. Jordan, Steward of Fire Engine, No. 2, for labor, etc.,	19,44	
J. Prescott Foster, use of horses to draw Fire Engines to fires,	8,00	
Henry Burt, Bills and tubes for engine,	6,25	
John C. Morse, Labor for Engine No. 1,	10,75	
J. P. Burnham, Alcohol for Engine No. 1,	,75	
H. W. Abbott, Refreshments for Fire Department,	4,88	
A. Putnam, Bread delivered Engineers,	2,75	
Willard Pike, Oil and Tallow for Engine No. 1,	2,50	
Thomas Smith, (Clerk Engine No. 1,) Labor at fires of 45 members, — 384 hours at 12½,	48,00	
Thomas Smith, (Clerk Engine No. 1,) Annual pay of members of Engine No. 1,	175,50	
Samuel B. Hill, (Clerk Engine No. 2,) annual pay of members of Engine No. 2,)	108,00	
Samuel B. Hill, (Clerk Engine No. 2,) Labor at fires of members of Engine No. 2,	53,00	
Hunneman & Co., Copper, for Engine No. 1, and freight,	5,75	
George W. Gould, Constable, Trustee Writ,	5,50	
George W. Gould, Clerk of Engineers, balance due Fire Department present year,	40,00	
Henry G. Kimball, service in Fire Engine Co. No. 1, ½ year and 3 hours labor at fires,	1,87	
Henry Berry, building Fire Engine House in Merrimack Fire District,	729,00	
George Hodges, for Engine, Apparatus and Fixtures in Merrimack Fire District,	1505,50	
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		2,727,44

(6) *Incidental Expenses.*

To William Bell, for returns of 7 deaths in 1852,	,70	
William Pierce, for services on Fire Engine Committee, in 1852,	\$5,00	
Samuel K. Johnson, for do.,	5,00	
Thomas Groom & Co., for Stationery, and Record Books,	16,10	
Wm. Johnson, Jr., Henry Osgood, and Otis Bailey, Referees, on "Rogers's Road,"	3,00	
Am't carried over,		<hr/>
		29,80

Am't bro't forward,.....	\$29,80
Postage,	8,85
John D. Flagg, for printing handbills for Annual Town Meeting, List of Voters, and Auditors' Reports,.....	42,77
John D. Flagg, for printing School Reports, for 1852,... ..	39,76
James Stevens, Treasurer, for rent of N. P. Hall one year to date,.....	50,00
Josiah Crosby, for dinners for Selectmen and Checkers,	5,00
I. Hardy, J. Lindsay and E. O. Frye watching fire in woods in Frye Village,....	3,75
Samuel Johnson, for sundry expenses,.....	1,76
“ for expenses in case of Town vs. Mills,.....	30,00
N. W. Hazen, (attorney,) damage sustained in highway by J. M'Farlin,;	76,00
Porter & Kimball, for damages from defect in road near J. M. Prescott's,.....	100,00
H. F. Barnard, for rent of Wareroom for Town Meetings,.....	50,00
Abbott's Express, for freight of Constitutions from Boston,.....	,50
Samuel Johnson, for services as Treasurer for one year per vote of Town,.....	50,00
Otis P. Lord, for settlement in full in case of S. Johnson, Treasurer, vs. Mills et al.,.	150,00
Josiah Crosby, for dinners for Selectmen and Checkers, at Nov. meeting,.....	5,50
Abraham Kimball, for distributing envelopes at Fall Elections,.....	1,50
Robert Callahan, Jr., for returns of deaths,..	6,70
Moses Abbott, for land damages in 1850, per vote of the Town,.....	15,00
Lawrence Courier, for printing Blank Order Book,	4,00
Moses Foster, Jr., for Professional Services during the past year,.....	5,00
Asa A. Abbott, for services as Civil Engineer,	5,00
John Frye, for returns of deaths for 1853,...	2,50
Wm. Bell, “ “ “ ..	,50
B. H. Clark, (Treasurer of Lawrence), proportion of expense for removing monuments and designating boundary lines between Andover and Lawrence,.....	1,75
Geo. W. Gould, for painting Guide Boards, and boards,.....	10,70
Am't carried forward,.....	\$696,34

Am't bro't forward,.....	\$696,34	
To Henry Osgood, for Recording and indexing Births, Deaths, and Marriages, — copying and transmitting same to Secretary of State, recording Militia Soldiers, and procuring and recording courses and distances in bounds between Andover and adjoining towns,.....	62,80	
Hermon Phelps, for return of 22 deaths, in 1853,.....	2,20	
Hermon Phelps, for furnishing and setting 2 Guide Posts in West Parish,.....	5,00	
Daniel Carleton, for removing snow in District No. 12,.....	3,30	
		\$769,64

(7) *Education.*

To Mark Newman, for School Books for public schools,.....	\$42,50	
John Foster, for School Books delivered to sundry persons the past year,.....	10,88	
Sargent & Danforth, for School Books delivered to sundry persons the past year, ..	4,83	
Mark Newman, for School Books,.....	13,13	
Edwin Danforth, “	1,84	
		\$73,18

(8) *Services of Town Officers.*

Constables, — To Charles Pray, for serving notices on sundry persons in 1852,.....	4,80	
Do. for notifying Town Meetings and persons to take oaths of Office in 1853,...	21,67	
J. C. Carleton, for notifying persons to take oaths of office and warning Fire District Meetings in Merrimack Fire District,.....	5,25	
		\$31,72

(9) *School Committee.*

To Wm. T. Briggs,.....	38,00	
Wm. B. Brown,.....	39,00	
Charles H. Pierce,.....	46,00	
Geo. Foster,.....	35,75	
Bailey Loring,.....	50,00	
		\$208,75

Selectmen, Assessors, and Overseers of Poor.

Samuel Johnson,.....	49,00	
Enoch Frye, 3d,.....	102,62	
George Foster,.....	90,50	
Daniel Carleton,.....	74,75	
Bailey Loring,.....	110,00	
	<hr/>	\$426,87

Collectors of Taxes.

Charles French, West Parish,.....	97,35	
Charles Abbott, North Parish, South District,....	38,56	
Moody Bridges, “ “ North “	64,37	
Jonas Holt, South Parish,.....	128,92	
	<hr/>	\$329,20

Whole amount of orders drawn on Selectmen's order book numbered from 1 to 168 inclusive,.....	\$7,419,46
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OVERSEERS' ACCOUNT.

The Overseers of the Poor report to the town, that the whole amount drawn by them from the town treasury, by orders numbering from 1 to 115, is..... \$3,431,89

(1) *Relief out of the House.*

Wood to Robert C. Hackett, in part for 1852,	30,00	
“ William Kimball,.....	21,33	
“ Wid. Benj. Abbott,.....	8,99	
“ Diana Russell,.....	10,93	
“ Rose Coburn,.....	9,35	
“ Dorcas and Anna Jones,.....	14,50	
“ Nath'l Woodbridge,.....	5,76	
	<hr/>	100,86
Board and supplies, Henry Hovey,.....	26,00	
“ “ Robert C. Hackett,.....	53,00	
“ “ Rose Coburn,.....	42,94	
“ “ Deborah Wood, in 1852,	,87	
“ “ Parents of Gilbert Frye,.....	35,00	
“ “ Rebecca Shattuck,.....	17,33	
“ “ Hannah Abbott,.....	19,50	
“ “ Mrs. Shattuck,.....	3,00	
“ “ Apphia Swan,.....	23,25	
“ “ Trulan Family,.....	2,55	
“ “ Joseph Pace,.....	2,03	
“ “ Wid. Cloe Frye,.....	6,56	
	<hr/>	232,03

Medical Attendance, W. H. Kimball, House Phy'n	34,50	
“ “ Samuel Johnson,.....	17,25	
“ “ Joseph Kittredge,.....	60,25	
	<hr/>	112,00
Funeral Expenses, burying Solomon Wood,.....	3,00	
“ “ Apphia Swan,.....	3,50	
Hermon Abbott for coffins, ...	24,25	
	<hr/>	30,75

(2) *Expenses in the House.*

To S. P. Holt,.....	284,48	
Moses J. Stevens, for his services and supplies	1,500,00	
Arno Ellis, for soap,.....	49,17	
Higgins & Abbott, for supplies,.....	269,33	
Enoch Abbott, for supplies,.....	54,11	
Josiah M. Abbott, for supplies,.....	130,20	
William Barnes, for supplies,.....	33,47	
C. G. McNeal, for supplies,.....	9,27	
S. G. Valpey, for supplies,.....	87,00	
Warren Stevens, for supplies,.....	5,29	
	<hr/>	2,422,32

(3) *Persons chargeable to other towns.*

Betsey Cullington and Priscilla Swan, (Salem), ..	21,75	
Hinman Family, (Wilmington),	4,50	
Betsey Bailey, (Tewksbury),.....	4,70	
	<hr/>	30,95

(4) *Cash paid to other Towns.*

Ipswich House of Correction,	25,42	
Worcester Lunatic Hospital,	103,72	
	<hr/>	129,14

(5) *State Paupers.*

For twenty State Paupers,.....	252,25
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(6) *Incidental Expenses.*

To C. Pray, for commitment,	1,00	
G. W. Gould, “	1,00	
J. C. Carleton, “	2,00	
C. S. Parker, for repairs and painting,	24,09	
Lawrence Tax for 1853,.....	24,50	
Isaac Wilson, for grass,	65,00	
Isaac Wilson, for wood cut on his land,.....	2,00	
Henry G. Kimball, for commitments,.....	2,00	
	<hr/>	121,59

SUPERINTENDENT'S ACCOUNT.

DR.

Cash received, Town Orders,	1,050,00	
" " Hay and Straw,	56,44	
" " Oats,	3,00	
" " Eggs,	11,75	
" " Potatoes and Corn,	2,07	
" " Old Chaise,	10,00	
" " Board of James Asworth,	2,00	
" " Corn-fodder,	3,00	
" " Labor,	41,97	
" " Clay,	6,50	
" " Calves,	12,24	
" " For Bricks due 1853,	287,65	
" " For difference between Ox,	5,00	
" " On settlement in 1853,	259,65	
" " For wood,	2,50	
" " Bills due,	129,86	
" " Notes due,	157,75	
" " By interest,	2,80	
	<hr/>	2,044,19

CR.

Cash paid for Corn and Flour,	307,34	
" " Medicines,	11,06	
" " Batchelder & Mann, groceries, ...	148,39	
" " Blacksmithing,	21,63	
" " Jonathan Merrill, bill from '50 to '54	59,50	
" " Freight 35,16 Fish 36,38 Stoves 8,60	80,14	
" " Boots and Shoes, 18,01, Meat, 65,68	83,69	
" " Removal of paupers 14, sundries 10,51	24,51	
" " Vinegar 4,00, clothing 75,86, coal 93,75	173,61	
" " Cows 59,50, Ice 5,00, Oxen, 364,05,	428,55	
" " Hardware 9,85, White & Hodges 4,05	13,90	
" " Wood, 18,13, Wm. & J. Poor, 16,05	34,18	
" " A. Putman 28,86, G. Foster, 4,80, ..	33,66	
" " E. Hussey 32,44, J. P. Farnham 2,32	34,76	
" " Wm. Abbott 7,89, Wm. Stevens 5,70	13,59	
" " Isaac Wilson 1,00, A W Warren 2,20	3,20	
" " W. Saunders 4,00, H F Barnard 3,58	7,58	
" " Labor, 207,68, G. Gleason, 54,63, ..	262,31	
" " E. Abbott 11,22, Dan'l Palmer 3,00	14,22	
" " Pigs 37,00, B. Kittredge 21,19,	58,19	
" " Butter and Cheese,	36,73	
" " Groceries,	2,95	
" " Notes and Bills on hand,	190,50	
	<hr/>	\$2,044,19

TREASURER'S ACCOUNT.

The Town of Andover in Account current, from Feb. 21, 1853, to Sept 19, 1853, with Samuel Johnson, Town Treasurer.

DR.

Feb. 22,	To cash paid. Note to Andover institution for Savings and interest,	3,040,50
" "	On Selectmen's orders,	4,583,74
" "	Overseers of the Poor, orders,	1,617,77
" "	Int'st to Andover Bank, Town debt,	105,75
" "	To individual, on Town debt,	16,50
Sept. 20.	Property in Samuel Johnson's hands, this day transferred to Joseph Rice, Town Treas., viz:	
	Balance of assessors' order for School District tax, for 1848, committed to James H. Mills, for collection,	404,85
	To balance of assessors' orders for tax, for 1852, committed to E. S. Merrill for collection, . . .	145,59
	Henry Hardy's note, (without interest added),	13,00
	To cash to balance,	305,48
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		\$10,233,18

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Feb. 21.	By property in the hands of the Treasurer, on settlement with the Auditors of Accounts, viz:	
	Balance of assessors' order for School District Tax, for 1848, committed to James H. Mills for collection,	404,85
	Balance of assessors' order for School District Tax, for 1852, committed to E. S. Merrill, Deputy Collector, for collection,	445,59
	Balance of assessors' order for School District Tax, for 1852, committed to Charles French for collection,	300,00
	By cash, Henry Hardy's note, (without interest added,	13,00
	By cash, on settlement, balance of accounts, . . .	3,449,88
March 11.	" received of George Foster, for School Books,	20,32
	" John Frye's poll tax for 1852,	1,50
	" of Jas. Shackleton, for cash paid by the Town for his board at State Lunatic Hospital,	12,71
	" of sundry towns and cities, for support of paupers,	60,33
	" hired of sundry persons,	1,275,00
	" hired of Andover Bank,	4,250,00
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		\$10,233,18

SAMUEL JOHNSON, *Town Treasurer.*

The Town of Andover, in Account current, from Sept. 21, 1853 to Feb'y 16, 1854, with Joseph Rice, Town Treasurer.

Dr.

To Cash paid, Interest to sundry persons on Town Debt,...	72,00
“ Interest to Andover Bank, on “ “ ...	23,00
“ Commonwealth, Andover proportion of the State Tax,....	1,611,00
“ On Selectmen's orders,.....	8,734,70
“ Overseers of the Poor orders,.....	1,792,17
“ Loans repaid to Andover Bank,.....	6,853,30
“ Selectmen and Auditors,.....	21,00
“ Treasurer's Services,.....	25,00
“ “ attending Court at Salem and expenses,.....	5,00
To balance due for School District tax assessed 1848,— James H. Mills, Collector, balance due from him,.....	404,85
To balance due for State, Town and School District Taxes, assessed 1853, Col. M. Bridges, Collector, balance due from him,.....	100,00
To balance due from Ch's French, Collector, do. 1853,	650,00
“ “ Jonas Holt, “ “ “	345,27
To Cash to balance.....	5,707,07
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	\$26,337,36

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By property received from Samuel Johnson, the former Treasurer, viz :—	
By balance of Assessors' order for School District tax assessed 1848, and committed to James H. Mills for collection,.....	404,85
By balance of Assessors' order for Town tax assessed 1852, committed to E. S. Merrill for collection,.....	145,59
By Cash, rec'd Henry Hardy's note, (interest not included,)	13,00
“ “ to balance,.....	305,48
By Cash from the Commonwealth for support of State Paupers, for the year ending Nov. 1, 1852,.....	221,41
“ from the Commonwealth, Andover proportion of the Massachusetts School Fund, for 1853,...	345,99
“ On loan from Andover Bank,.....	4,200,00
“ Assessors' order for State, Town, and School District taxes, assessed 1853, committed to Col. M. Bridges for collection,....	3,597,57
and also, Merrimack School dist. tax,....	273,91
“ Centre School dist. tax, N. Par.,	116,06
By Assessors' order committed to C. Abbott for collection,	1,927,74
“ “ Jonas Holt “ ...	5,436,52
“ “ Charles French “ ...	4,724,81
and also, Ballard Vale School dist. tax,.....	1,565,99
“ Village School dist. tax,.....	1,353,55

By Cash received on loan from sundry persons and six per cent. interest,.....	200,00
“ rec'd on loan from Trustees Punchard F. School,	1,000,00
“ “ Two years' interest on Henry Hardy's Note,	1,56
“ “ from George Foster, for School Books,....	7,88
“ Repaid by the Essex R. R. Company for injuries sustained by Kimball and Porter, when crossing said railroad near Hodges' Factory; and also for repairs on the highway near said crossing, 1853,.....	175,00
“ Repaid by the Manchester and Lawrence R. R. Co. for board and expenses of Benj. Kittredge, during his lameness at the Almshouse, occasioned by the accident on said railroad, 1853,..	207,43
By Cash received from the town of Tewksbury, for support of Pauper,.....	5,69
“ “ from Sam'l Gray, Guardian for Lucy Mason for expense of sickness of herself and child,.....	46,58
By Am't, for State and Town taxes, claimed to be assessed November, 1853, committed to Jonas Holt, for collection,	9,88
By Cash received from the city of Salem, for support of Paupers,.....	18,75
By Cash rec'd from M. J. Stevens for Town Maps,.....	32,12
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	\$26,337,36

JOSEPH RICE, *Town Treasurer.*

PUNCHARD FREE SCHOOL.

To the Town of Andover:

In conformity to the requirement contained in their Act of Incorporation, the undersigned Trustees of the Punchard Free School herewith render the following account of the condition of the Fund and of the receipts and expenditures thereof for the year ending February 1, 1854:

Amount of Fund as per Report of last year,	\$54,211,49
*Interest received since last Report,.....	2,970,12
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	\$57,181,61

The expenditures are as follows, viz:

Compensation to Treasurer for the year ending April 12, 1853,	100,00
Cash paid Joseph Richardson for Real Estate,..	2,100,00
Cash paid James H. Cochran for Real Estate,..	600,00 — 2,800,00
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Balance,.....	\$54,381,61

*There are instalments of interest due and unpaid, amounting to the sum of \$250,50.

Of the above, there is now invested, in Mortgages of Real Estate and other valid Securities, bearing interest, the sum of.....	53,650,00	
The balance, of seven hundred and thirty-one and $\frac{61}{100}$ dollars is deposited to their credit in Andover Bank,	731,61	
	<hr/>	\$54,381,61

Respectfully submitted,

SAMUEL FULLER,	JACOB CHICKERING,
C. H. PEIRCE,	N. W. HAZEN,
MOSES FOSTER, JR.,	JOSEPH SHATTUCK.
NATHAN FRYE,	

AMOUNT OF TOWN DEBT.

Notes due to sundry persons, on demand, at six per cent. interest,...	3,010,00	
Note due to the Trustees of Punchard Free School	1,000,00	
Amount of interest accrued on the above notes, and not yet due,.....	104,21	
Notes due to Andover Bank, March 1, 1854, without grace,.....	1,600,00	
Am't due School Districts (School money),.....	1,453,36	
“ “ “ (School-house money),....	1,908,46	
Outstanding Orders,.....	213,21	
	<hr/>	\$9,289,24

DEBTS DUE THE TOWN.

Balance due for taxes assessed 1853 :—

Col. Moody Bridges, Collector,— balance due from him,.....	100,00	
Jonas Holt, Collector, balance due from him,....	345,27	
Charles French, Collector, “ “	650,00	
Joseph Rice, Treasurer,— balance due from him,	5,700,07	
Making the am't of unpaid town debt, at this date.....	2,493,90	
	<hr/>	\$9,289,24

The undersigned have carefully examined the above Accounts, and find them to have been kept with accuracy, and vouched for generally.

WILLIAM JENKINS,	} Auditors.
WILLIAM PETERS,	
HIRAM W. FRENCH,	

FEB. 16, 1854.

THE
AUDITORS'
ANNUAL REPORT
OF THE
RECEIPTS AND EXPENDITURES
OF THE
TOWN OF ANDOVER,
TOGETHER WITH THE
TREASURER'S ACCOUNT
FOR THE FINANCIAL YEAR, ENDING
FEB. 26, 1852.

ANDOVER:
PRESS OF WARREN F. DRAPER.
1852.

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REPORT.

SELECTMEN'S ACCOUNT.

The Selectmen present the following as the amount of Orders drawn on the Treasurer, numbered from 1 to 228 inclusive, \$6,098 16

(1) *Education, and Support of Public Schools.*

1. To the several School Districts in conformity to the distribution made by the Committee and Selectmen,	4,250 00
2. Services of Examining Committee,—J. L. Taylor,	34 50
Bailey Loring,	50 00
George Foster,	23 00
Henry Osgood,	4 00
Enoch Frye, 3d,	88 75
	<hr/>
	200 25
3. Books ordered by School Committee,—Mark Newman,	24 45

(2) *Location and Construction of Roads, as voted by the Town, and Damages.*

Making a new Road in West Parish by H. Durgin, petitioned for by Ames, etc.,	162 40
William Bailey for building Fence,	102 50
Gayton O. Ames " "	77 50
Robert Winning, " "	105 00
Eben Woodbury, Land for said Road,	10 00
Artemas Brown, " "	3 00
Eaton Green for making a Road petitioned for by A. Gould,	75 00
H. Cheever for Land, 10,00; S. Cogswell for Land, 5,00,	15 00
J. Hatch for Land and Fence,	15 00
Joseph Wood for Damages to load of Chairs in consequence of road not being properly opened,	8 00
	<hr/>
	573 40

Special Appropriations by the Selectmen.

Wm. Long and Ephraim F. Cole for widening and repairing the road between Wid. Simeon Foster's and Boxford line,	160 87
Land of H. and S. Foster for said Road,	13 00
S. Trefry, 15,00; Jonas Holt, 6,00,	21 00
Frederick Symonds, 28,68; H. Hardy, 4,85,	33 53
William Cutler, 11,80; Roderick Bailey, 15,95,	27 75
Artemas Kendall, 49,53; Henry Hardy, 4,75,	54 28
Artemas Kendall, 12,00; James Nason, 16,45	28 45
P. P. Pillsbury for Railing a Road in Ballard Vale, . .	9 00
Wm. Bailey and Orlando Abbott for work on Road, . .	8 00
Francis Cogswell for Land near W. Gladhill's,	20 00
John Smith, 3d for labor,	12 00
P. P. Pillsbury for repairs of Road in Ballard Vale, . .	14 50
Joseph Farnham and J. K. Blunt for repairing Bridge and fixing Pound,	66 00
Joseph Bailey for widening a Bridge near D. Abbott's, .	32 00
Isaac Stevens for work on Road,	18 00
Wm. Chickering for plank and labor on Bridges, . . .	16 16
Wm. Cutler for gravelling a Road,	31 00
James C. Blood for repairs on Bridge on Pearson Street, .	12 00
John Nichols for work on Road,	2 31
William H. Putman for Land taken in Ballard Vale and moving Shop,	100 00
Gamaliel Gleason for work,	10 00
James Meader for relaying a Bridge,	6 00
Job Abbott for Timber furnished J. Abbott's Bridge, . .	57 75
Joseph Richardson for work on Bridge,	7 00
Wm. Chickering for plank and labor on said Bridge, . .	114 04
Nathan Bailey for work on Highway,	3 00
James A. Montgomery "	6 67
John Webster, "	4 00
P. P. Pillsbury for railing a Road near H. Lewis's, . .	4 50
John B. Jenkins for work on Road in Falls Woods, . .	9 50
Joseph Farnham for work on Road,	25 00
J. H. Barker for repairing Road and Bridges,	34 30
Henry Hardy for work on "	15 00
Abiathar Hardy for Plank,	2 10
Jesse Sargent for Land,	20 00

(3) *Surveyors of Highways, for working Non-resident Highway-taxes, and others.*

[These taxes are re-assessed, and the money paid into the Treasury.]

Isaac Carruth, 5,64 ; Timothy Abbott, 2,32 ; William Foster, 5,49,	13 45
Daniel Rea, 10,15 ; T. C. Foster, 19,35 ; John Manning, 47,45,	76 95
G. F. Ingalls, 9,71 ; Roderick Bailey, 20,00 ; Ballard Holt, 49,33,	79 04
John Smith, 3d, 10,17 ; John Harnden, 14,45 ; Edwin Green, 21,17,	45 79
William Stiles, 8,97 ; John Abbot, 27,33 ; Joseph Averill, 3,94,	40 24
Henry Hardy, 1,15 ; Benj. Woodbridge, 43,49 ; J. Webster, 14,23,	58 87
Samuel Cogswell, 23,19 ; Nath'l Peters, 5,61 ; J. M. Abbott, 20,64,	49 44
John Chandler, 29,99 ; Ja's Stevens, 23,80 ; Hermon Abbott, 22,20,	75 99
Wm. Bailey, 28,51 ; Hiram Hardy, 1,49 ; Gamaliel Gleason, 50,43,	80 43
Joshua Chandler, 13,41 ; Henry J. Gray, 23,05 ; Wm. Cutler, 1,50,	37 96
Benjamin Rogers,	16 91
	<hr/>
	\$575 07

Paid Surveyors for removing snow from roads in 1850, as follows.

Wm. P. Tucker, 4,00 ; Josiah M. Abbott, 9,35 ; Sam'l Abbott, 6,55,	19 90
Willard Jones, 12,30 ; P. P. Pillsbury, 9,50 ; Nathan Bailey, 15,70,	37 50
J. Reynolds, 8,25 ; Joshua Chandler, 9,00 ; Isaac Foster, 5,80,	23 05
Abel B. Walker, 5,35 ; T. P. Foster, 7,40 ; Farnham Spofford, 9,60,	22 35
Eben'r Ellingwood, 18,64 ; H. Hardy, 8,75 ; R. H. Chandler, 4,42,	31 81
Daniel Carlton, 4,50 ; A. P. Fuller, 11,90 ; Sylvester Abbott, 8,75,	25 15
John Frye, 16,57 ; J. A. Montgomery, 14,75 ; H. Lewis, 12,15,	43 47
Solomon Holt, 3,60 ; J. P. Foster, 8,00 ; John G. Johnson, 12,30,	23 90
J. Farnham, 11,00 ; Charles Cummings, 8,00 ; Wm. Stiles, 11,75,	30 75
John Webster, 3,75 ; G. F. Ingalls, 8,75 ; George L. Abbot, 3,44,	15 94
Joseph Bailey, 5,45 ; Jamuel Furber, 3,00 ; Levi M. Bean, 9,05,	17 50
Kimball and Emerson, 3,80 ; John Smith, 8,47 ; Daniel Rea, 1,80,	14 07
B. Woodbridge, 1,00 ; C. P. Jaquith, 1,10 ; J. Kittredge, 10,25,	12 35
D. K. Gage, 7,20 ; W. S. Kendall, 7,75 ; Ward Noyes, 3,75,	18 70
John Harnden, 3,00 ; Benj. Rogers, 5,17 ; Enoch Frye, 3d, 2,83,	11 00
Jacob Farnham, (1850 and 1851)	13 90
	<hr/>
	\$361 34

(4) *Taxes Remitted.*

M. Bridges, Collector of North Parish,	18 00
Jonas Holt, " South Parish,	205 88
C. Cummings, " South and W. Parishes, 1849, 50,	209 77
H. Phelps, " West Parish, 1851,	130 88
	<hr/>
	564 53
To sundry persons, being over-taxed,	138 84
	<hr/>
	\$703 37

(5) *Services of Town Officers.*

Constables,—John T. Bailey in 1850,	. . .	2 38	
Moody Bridges in 1851,	. . .	16 50	
		<hr/>	18 88
Collectors of Taxes,—M. Bridges,	. . .	99 42	
Jonas Holt,	. . .	173 72	
H. Phelps,	. . .	81 41	
Charles Abbott,	. . .	43 78	
		<hr/>	398 33
Selectmen and Overseers of the Poor,			
Henry Osgood,	. . .	80 30	
William Chickering,	. . .	87 75	
Benjamin F. Jenkins,	. . .	52 75	
Joseph Rice,	. . .	81 00	
P. P. Pillsbury,	. . .	93 25	
		<hr/>	395 05

(6) *Incidental Expenses.*

John Frye, 2d for returns of deaths,	. . .	4 60
A. Abbott for Postage,	. . .	9 81
John Smith, 3d for damage to Horse and Carriage	. . .	402 69
Rent of Parish Hall,	. . .	50 00
W. F. Draper for Order Book,	. . .	5 00
J. D. Flagg for Auditors' Report,	. . .	20 81
J. F. C. Hayes for School Report,	. . .	49 30
“ “ for printing 1250 copies Decennial Valuation,		243 00
John I. Nourse for loss of Horse in Smith's Mill Pond,		112 00
B. F. Jenkins for one Town Officer,	. . .	1 25
Higgins & Abbott for Paper,	. . .	1 50
Herman Phelps for returns of deaths,	. . .	1 30
Town of Lawrence for Tax from Andover,	. . .	20 65
Joseph Rice for money advanced for freight and book,		2 49
G. W. Gould for painting Guide-boards,	. . .	3 00
James A. Roberts for Land,	. . .	300 00
Wm. Chickering for Jury-box, Stationery, etc.,	. . .	2 50
Eben P. Higgins for lettering Guide-boards,	. . .	2 00
Wm. Bell for returns of deaths,	. . .	90
Joshua Ballard for attendance at Boston with L. Committee,		2 10
Isaac Wilson, Guide-post and Boards,	. . .	2 00
Wm. Chickering for Steel-pens,	. . .	1 15
A. A. Abbott for Surveying Land,	. . .	5 50
Enoch Frye, 3d for Services to Selectmen,	. . .	2 70
Samuel Johnson and H. Osgood for meeting with the Leg- islature, and furnishing documents, etc.,	. . .	10 00

Henry Osgood for Registering and Indexing Births, Marriages and Deaths, and transmitting a copy of the same to the Secretary of the State,	60 65
M. Bridges, furnishing Dinners to Selectmen and Checkers,	7 18
S. Johnson for notifying persons, paying fees to various persons, summoning, etc.,	54 00
Wm. Cutler as Witness in John Smith's case,	5 32
Wm. Merrill, " " " "	4 44
Enoch Frye, 3d, " " " "	5 36
Henry Osgood, and money advanced,	10 36
Robert Callahan for returns of deaths,	5 20
Joseph F. Clark for Horse case, John Smith, 3d,	15 00
" " attending to Abbott Grist Mill case,	48 60
" " Town of Andover vs. Hazen & Foster,	20 00
James A. Roberts for the balance on Land,	183 44
	<hr/> 1,681 80

(7) *Fire Department.*

S. H. Higgins for Engine Badges and Oil Soap pan, No. 2,	38 80
John Adams for taking care of Engine, No. 2,	5 30
George L. Davis for Refreshments to Lawrence Engine Co.,	5 90
S. H. Higgins for six Oil Cloth Suits,	18 00
John Morse for taking care of Engine, No. 1,	9 75
George L. Davis for two Torch Lights, No. 2,	6 00
George French for Harness, Straps, etc. for Engine,	13 25
S. H. Kimball for Traces and Whiffletrees for Engine,	5 30—102 30
Remittance of Taxes for members of Engine Company, No. 2, for six months ending May 1, 1851,	32 25
Engine Company, No. 2, do. do.	33 00
	<hr/> 65 25

Whole amount of Orders, \$6,098 16

Extra Expenses.

During the past year, beyond the ordinary expenditures, there has been paid to John Smith, 3d, for damage to his Horse, in consequence of obstruction in the road Near E. Hussey's saw-mill, in 1849,	\$443 17
Paid to J. F. C. Hayes, for printing and binding 1250 copies of the Decennial Valuation,	243 00
Paid to J. I. Nourse, for loss of Horse, near Smith's Grist-mill, in 1845, as by recorded vote of the Town,	112 00
Paid to W. H. Putnam, for land taken, and for removing Shop, in 1848,	100 00
Paid to J. Wood, for damage in consequence of snow in the road leading from Isaac Stevens's to Boxford, in 1852,	8 00
About 14 acres of land have been added to the Town Farm, costing	483 44
	<hr/> \$1,389 61

OVERSEERS' ACCOUNT.

The Overseers of the Poor report to the Auditors, that the whole amount of Orders drawn by them, in orders from 1 to 161, is \$2,825 44

(1) *Relief out of the Alms-house.*

Wood to John Merrill, 5,00 ; Betsey Poor, 7,93,	12 93
“ Rosanna Coburn, 20,25 ; Diana Russell, 15,75,	36 00
“ William Kimball, 25,15 ; Jeremiah Millett, 4,67,	29 82
“ Nath'l Woodbridge, 4,50 ; Deborah Wood, 11,75,	16 25
“ Dorcas and Anna Jones, 13,00 ; Amos Pace, 5,06,	18 06
Board and supplies, Leonard Pace, 4,00 ; Silas Shed, 9,93,	13 93
“ “ Deb'h Wood, 4,00 ; Abigail Gray, 5,00,	9 00
“ “ Nathaniel Woodbridge,	4 00
“ “ Rosanna Coburn,	38 41
“ “ William Wiley's wife,	8 29
“ “ Elbridge Wardwell and family,	30 00
“ “ Willard Towne,	6 00
“ “ Henry Hovey,	26 00
“ “ David Pace and wife,	27 50
“ “ Theodore Bailey's child,	4 50
“ “ Jonathan P. Abbott,	8 50
“ “ Rebecca Shattuck,	17 33
“ “ Milton Holt,	1 50
Medical attendance, Samuel Johnson for sundry persons,	12 21
“ “ Milton Holt, 5,00 ; James Nichols, 1,56,	6 56
“ “ William H. Brown's family,	3 00
“ “ Triphena Beverly,	6 00
“ “ William Wiley, wife and child,	17 20
“ “ Abigail Gray,	3 75
Nursing, David Kent,	3 00
Funeral Expenses, Abigail Gray,	11 25
“ “ William Wiley (Coffin),	2 50
“ “ William H. Brown's child (Coffin),	2 50
	<hr/> 375 99

Persons Chargeable to other Towns.

John K. Shattuck, 11,86 ; Samuel Beard, 10,56,	22 42
Anna Ames, 10,81 ; Betsey Bailey, 6,69,	17 50
Priscilla Swan and Betsey Cullington,	18 75
Benjamin Carlton,	3 00
	<hr/> 61 67
State Paupers (51 in number),	380 61
Expense of Committing Jos. C. Goldsmith to State Lunatic Hospital,	9 75

Paid to other Towns.

Reading, Board of James Marshall,	22 00	
“ William H. Brown's family,	10 00	
City of Boston, sundry Paupers,	66 75	
“ Lowell for Mary Boaz,	25 71	
		<hr/>
		124 46

Incidental Expenses.

Abraham Foster, Commitments,	2 00	
J. F. C. Hayes for Printing,	3 00	
M. J. Stevens, paid for Recording Deed,	50	
Assistance to sundry Paupers,	3 98	
Journey to Lowell to pay Pauper's bill,	1 66	
		<hr/>
		11 14

(2) Expenses at Alms-house.

Supplies,—S. G. Valpy, Meat,	128 07	
Coffin for Mrs. Tyler,	2 50	
S. P. Holt,	460 03	
Nathaniel Swift,	26 18	
William Woodbridge, Pump,	7 04	
William Chickering, Refrigerator,	5 00	
Higgins & Abbott,	160 12	
Enoch Abbott, Meat,	70 90	
Samuel F. Barker for Horse,	90 00	
E. G. McNeil,	4 03	
D. K. Peters, Grass and Oats,	70 00	
S. H. Parker,	1 22	
Thomas H. Kimball, Iron work,	16 88	
Henry Osgood, Hay Cutter,	4 50	
M. S. Richardson, Tin ware, etc.,	9 90	
Wm. & J. Poor, Sleigh and Repairs,	52 75	
Charles S. Parker,	3 00	
M. J. Stevens,	80 00	
“ “ Coal,	111 25	
“ “ Grain, 165,50 ; Potatoes, 51,00,	216 50	
Thomas Clark for Painting,	31 37	
Henry Burt, Leather,	12 64	
Warren Stevens,	22 34	
M. J. Stevens for Services from Oct. 1, 1850 to Apr. 1, 1851,	100 00	
“ “ “ “ Apr. 1, 1851 to Oct. 1, 1851,	125 00	
“ to Balance account,	50 60	
		<hr/>
		1,862 02

Whole amount of Orders, \$2,825 44

Superintendent's Account.**Dr.**

Notes on hand, Feb. 24, 1851,	.	.	.	.	41	18	
Due for Bricks " " "	.	.	.	.	190	63	—231 81
To cash received for Bricks,	.	.	.	.	323	64	
" " Sand and Clay,	.	.	.	.	4	81	
" " Oxen,	.	.	.	.	408	00	
" " Of Town Treasurer,	.	.	.	.	418	75	
From other Towns, board of Paupers,					71	12	
" " Labor, 26,65 ; Straw, 2,25,					28	90	
" " Cow and Calves . . .					44	25	
" " Pigs, 33,00 ; Pork, 3,28,					36	28	
" " Board, 20,25 ; Potatoes, 3,62,					23	87	
" " Bricks and Labor,	.	.	.	.	32	90	
" " Town Order,	.	.	.	.	50	60	
Balance on Settlement,	.	.	.	.	6	16	—1449 28
							<u>\$1681 09</u>

Cr.

By cash paid for removal of sundry persons,	.	.	.	.	5	24	
" " Shoat, 10,00 ; Medicine, 9,25,	.	.	.	.	19	25	
" " Poultry, 6,00 ; Beef Cattle, 92,00	.	.	.	.	98	00	
" " Apples, 3,54 ; Freightage, 29,67,	.	.	.	.	33	21	
" " Corn, . . . . .	.	.	.	.	182	50	
" " Clothing and Groceries, . . . .	.	.	.	.	227	60	
" " Fresh Fish and Meat, . . . .	.	.	.	.	13	55	
" " Casting and Stove, . . . .	.	.	.	.	14	25	
" " Farming Tools, . . . .	.	.	.	.	13	94	
" " Expenses in purchasing supplies,	.	.	.	.	5	02	
" " Coal, 127,75 ; Ice, 5,00, . . .	.	.	.	.	132	75	
" " Elijah Hussey, . . . .	.	.	.	.	6	99	
" " Working Oxen, . . . .	.	.	.	.	345	20	
" " Boots and Shoes, . . . .	.	.	.	.	17	52	
" " Wool and Carding, . . . .	.	.	.	.	7	10	
" " Isaac Wilson, 2,65 ; Cows, 62,00,	.	.	.	.	64	65	
" " Town Treasurer, . . . .	.	.	.	.	62	00	
" " D. B. Pollard, 2,40 ; Sundries, 7,37,	.	.	.	.	9	77	
" " Labor, 137,52 ; S. P. Farnum, 32,90,	.	.	.	.	170	42	—\$1681 09

TREASURER'S ACCOUNT.

DR.

To Interest paid on Treasurer's Notes,	. . . . .	594	50
Cash paid on Selectmen's Orders and Orders for building and repairing Schoolhouses	. . . . .	13,856	45
Overseers' Orders,	. . . . .	2,920	34
Treasurer's Notes,	. . . . .	7,650	00
Recording Deed,	. . . . .		45
Incidental, . . . . .	. . . . .		25
Selectmen and Auditors,	. . . . .	22	00
Treasurer's Services,	. . . . .	50	00
Henry Hardy's new Note,	. . . . .	13	00
Balance of Assessors' Orders for 1848,	. . . . .	404	85
" " " 1851, viz. Jonas Holt,	. . . . .	210	00
Herman Phelps,	. . . . .	892	29
Cash to balance, . . . . .	. . . . .	3,085	04
		<u>\$29,699</u>	17

CR.

Cash on settlement,						274	33
Balance of Assessors' Orders for 1848,	.	.	.	.	.	404	85
" " " 1850,	.	.	.	.	.	1,126	87
Balance of Henry Hardy's Note (interest not included),	.					29	57
Cash hired on Treasurer's Notes, and since paid,	.	.	.	.	.	7,550	00
" returned by J. A. Herrick, not expended on Highway,	.					4	00
" N. Stevens, Esq., for Engine House,	.	.	.	.	.	801	00
" School Books, of Rev. J. L. Taylor,	.	.	.	.	.	9	10
" " " George Foster, 3,26; Enoch Frye, 11,35,	.					14	61
" of Town of Haverhill for Paupers,	.	.	.	.	.	53	59
" " Lawrence, Paupers, 11,86; Land damages, 3,00,	.					14	86
" " Groton, "	.	.	.	.	.	27	85
" " Tewksbury, "	.	.	.	.	.	10	65
" Bonded Paupers,	.	.	.	.	.	68	50
" State Paupers,	.	.	.	.	.	350	51
" State School Fund,	.	.	.	.	.	321	64
Assessors' Orders, Town Taxes, — M. Bridges, Collector,	.					2,487	81
J. Holt, 4,293,82; C. Abbott, 1,751,21; H. Phelps, 5,089,22,	.					11,134	25
" School District Taxes, viz. Merrimack,	.	.	.	.	.	142	38
River, 16,08; Scotland, 481,77; Centre, S. P., 220,22,	.					718	07
Ballard Vale, 799,13; Frye Vil'ge, 823,04; Abbot, 11,11, 1,633	.					28	
Abbot Vil'ge, 762,19; Farnham, 1,146,90; Phillips, 529,72, 2,438	.					81	
" on Henry Hardy's Note, (Cash and new Note)	.	.	.	.	.	21	20
" refunded by Mrs. Fawdry,	.	.	.	.	.	6	75
" " Hannah Donovan	.	.	.	.	.	4	20
" Estate of Phebe York,	.	.	.	.	.	50	49
						\$29,699	17

Report of the Trustees of the Punchard Free School.

To the Town of Andover:

The undersigned, Trustees of the Punchard Free School, in compliance with the fifth section of their act of incorporation, herewith render the following account of the condition of the Fund belonging to said School, and of the receipts and expenditures thereof.

They have received of the Executors of the Last Will and Testament of Benjamin H. Punchard, Esquire, the full amount of the Legacy of Fifty Thousand Dollars, named in said Will. They have also received the sum of Twelve hundred and ninety-eight dollars and ten cents as interest, making the whole amount of receipts \$51,298.10. They have now loaned on interest for which they hold, as they believe, ample security, the sum of forty-five thousand nine hundred dollars. The balance, being fifty-three hundred ninety-eight dollars and ten cents, is now on deposit to their credit in the Andover Bank.

All of which is respectfully submitted,

SAMUEL FULLER,	JOSHUA BALLARD,
J. L. TAYLOR,	MOSES FOSTER,
C. H. PEIRCE,	JACOB CHICKER,
F. COGSWELL,	JOSEPH SHATTUCK.

Feb. 14, 1852.

Liabilities of the Town.

Notes, including interest, due to sundry persons,	7,987 00
Due School Districts (School money) . . .	1,529 83
“ “ “ (Schoolhouse money) . . .	1,434 32
Outstanding Orders	36 35
Estimated expense of the Farmer road, . . .	574 00—11,561 50

Assets.

Balance on Assessors' Orders, for 1848, J. H. Mills,	504 85
“ “ “ “ 1851, . . .	1,102 29
Henry Hardy's new note,	13 00
Bricks on hand,	842 00
Cash in Treasury,	3,085 04—5,547 18

Balance against the Town, \$6,014 32

The above Accounts have all been carefully examined, and found to have been correctly kept and well vouched.

A. J. GOULD,	} Auditors.
ASA A. ABBOTT,	
ENOCH FRYE, 3d.	

FEB. 26, 1852.